



DEPARTMENT OF COMMERCE

International Trade Administration

(A-533-843)

Certain Lined Paper Products from India: Final Results of Antidumping Duty Administrative Review; 2012-2013

AGENCY: Enforcement and Compliance, International Trade Administration, Department of Commerce

SUMMARY: On October 7, 2014, the Department of Commerce (the Department) published the *Preliminary Results* of the antidumping duty administrative review of certain lined paper products (CLPP) from India, and provided interested parties an opportunity to comment on the *Preliminary Results*.¹ The review covers one mandatory respondent, Super Impex. The period of review (POR) is September 1, 2012, through August 31, 2013. Based on our analysis of the comments received, we have made certain changes in the margin calculation for Super Impex. The final results, consequently, differ from the *Preliminary Results*. The final weighted-average dumping margin for Super Impex is listed below in the section entitled “Final Results of Review.” In addition, we continue to find that A.R. Printing & Packaging (India) Pvt. Ltd. (AR Printing) had no shipments of subject merchandise to the United States during the POR.

DATES: *Effective Date:* (Insert date of publication in the *Federal Register*.)

FOR FURTHER INFORMATION CONTACT: Cindy Robinson or Eric Greynolds, AD/CVD Operations, Office III, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW, Washington D.C. 20230; telephone (202) 482-3797 or (202) 482-6071, respectively.

¹ See *Certain Lined Paper Products from India: Notice of Partial Rescission and Preliminary Results of Antidumping Duty Administrative Review; 2012–2013*, 79 FR 60450 (October 7, 2014) (*Preliminary Results*).

Background

On October 7, 2014, the Department published the *Preliminary Results*. In accordance with 19 CFR 351.309(c)(1)(ii), we invited parties to comment on our *Preliminary Results*.

On November 4, 2014, Super Impex submitted its case brief. On November 7, 2014, Petitioners submitted their case brief.² On November 12, 2014, Super Impex and Petitioners submitted their rebuttal briefs.

On January 22, 2015, the Department issued a memorandum extending the time period for issuing the final results of this administrative review to April 6, 2015.³

Scope of the Order

The merchandise covered by the *CLPP Order*⁴ is certain lined paper products. The product is currently classified under the following Harmonized Tariff Schedule of the United States (HTSUS) subheadings: 4811.90.9035, 4811.90.9080, 4820.30.0040, 4810.22.5044, 4811.90.9050, 4811.90.9090, 4820.10.2010, 4820.10.2020, 4820.10.2030, 4820.10.2040, 4820.10.2050, 4820.10.2060, and 4820.10.4000. Although the HTSUS numbers are provided for convenience and customs purposes, the written product description remains dispositive.⁵

Analysis of Comments Received

All issues raised in the case and rebuttal briefs by parties to this administrative review are addressed in the Issues and Decision Memorandum. A list of the issues that parties raised and to

² Petitioners are the Association of American School Paper Suppliers (AASPS) and its individual members, which consists of the following companies: ACCO Brands USA LLC, Norcom Inc., and Top Flight, Inc. See, e.g., Petitioners' letter dated September 24, 2014.

³ See Memorandum to Christian Marsh, Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations, "Certain Lined Paper Products from India: Extension of Time Limit for Final Results of Antidumping Duty Administrative Review; 2012-2013," (January 22, 2015).

⁴ See *Notice of Amended Final Determination of Sales at Less Than Fair Value: Certain Lined Paper Products from the People's Republic of China; Notice of Antidumping Duty Orders: Certain Lined Paper Products from India, Indonesia and the People's Republic of China; and Notice of Countervailing Duty Orders: Certain Lined Paper Products from India and Indonesia*, 71 FR 56949 (September 28, 2006) (*CLPP Order*).

⁵ For a complete description of the scope of the order, see "Certain Lined Paper Products from India: Issues and Decision Memorandum for the Final Results of the Antidumping Duty Administrative Review; 2012-2013," (Issues and Decision Memorandum), dated concurrently with and hereby adopted by this notice.

which we responded is attached to this notice as Appendix. The Issues and Decision Memorandum is a public document and is on file electronically *via* Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS).⁶ ACCESS is available to registered users at <http://access.trade.gov> and in the Central Records Unit (CRU), room 7046 of the main Department of Commerce building. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly on the Internet at <http://trade.gov/enforcement>. The signed Issues and Decision Memorandum and the electronic versions of the Issues and Decision Memorandum are identical in content.

No Shipment Claim by AR Printing

Based on AR Printing's assertion of no shipments and no information received to the contrary from CBP, we preliminarily determined that AR Printing had no shipments to the United States during the POR.⁷ We received no information or arguments from interested parties that warrants a different finding in these final results. Therefore, for these final results, we continue to find that AR Printing had no shipments to the United States during the POR.

In our *Assessment Clarification* notice, we explained that, where respondents in an administrative review demonstrate that they had no knowledge of sales through resellers to the United States, we would instruct CBP to liquidate such entries at the all-others rate applicable to the proceeding.⁸ In accordance with the *Assessment Clarification*, we have taken this approach with regard to any subject merchandise produced by AR Printing that entered the United States

⁶ On November 24, 2014, Enforcement and Compliance changed the name of Enforcement and Compliance's AD and CVD Centralized Electronic Service System ("IA ACCESS") to AD and CVD Centralized Electronic Service System ("ACCESS"). The website location was changed from <http://iaaccess.trade.gov> to <http://access.trade.gov>. The Final Rule changing the references to the Regulations can be found at 79 FR 69046 (November 20, 2014).

⁷ See *Preliminary Results*, 79 FR at 60451.

⁸ See *Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003) (*Assessment Clarification*).

during the POR *via* resellers without the knowledge of AR Printing. For further information, see the “Assessment” section of this notice below.

Changes Since the Preliminary Results

Based on a review of the record and comments received from interested parties regarding our *Preliminary Results*, we recalculated Super Impex’s weighted-average dumping margin for these final results. Specifically, we revised the constructed value profit and selling expense ratios based on a different source of surrogate financial data. Additionally, we imputed an interest expense with regard to certain interest-free loans that Super Impex received from an affiliate that were outstanding during the POR using interest rate information on prime lending rates from the State Bank of India. We also recalculated the factory rent that Super Impex paid to one of its affiliates using market rental rates provided by Petitioners, and using market rental rates provided by Petitioners we assigned a rental expense with regard to rent-free office space provided to Super Impex during the POR by an affiliate.

Final Results of the Review

As a result of this review, the Department determines the following dumping margin for Super Impex during the POR:

Producer/Exporter	Weighted-Average Dumping Margin (percent)
Super Impex	0.00

Disclosure

We will disclose calculation memoranda used in our analysis to parties to these proceedings within five days of the date of publication of this notice.⁹

⁹ See 19 CFR 351.224(b).

Assessment

In accordance with 19 CFR 351.212 and the *Final Modification*,¹⁰ the Department will instruct U.S. Customs and Border Protection (CBP) to liquidate all appropriate entries for Super Impex without regard to antidumping duties.

Consistent with the Department's refinement to its assessment practice, for entries of subject merchandise during the POR produced by Super Impex for which it did not know that the merchandise was destined for the United States, we will instruct CBP to liquidate un-reviewed entries at the all-others rate if there is no rate for the intermediate company(ies) involved in the transaction.¹¹ Similarly, with regard to any subject merchandise produced by AR Printing that entered the United States during the POR *via* resellers without the knowledge of AR Printing, we will instruct CBP to liquidate un-reviewed entries at the all-others rate if there is no rate for the intermediate company(ies) involved in the transaction.¹²

We intend to issue instructions to CBP 15 days after publication of the final results of this review.

Cash Deposit Requirements

The following cash deposit requirements will be effective upon publication of the notice of final results of administrative review for all shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication of the final results of this administrative review, as provided by section 751(a)(2) of the Act: (1) the cash deposit rate for Super Impex will be the rate established in the final results of this administrative review; (2) for merchandise exported by manufacturers or exporters not covered in this administrative review

¹⁰ See *Antidumping Proceedings: Calculation of the Weighted-Average Dumping Margin and Assessment Rate in Certain Antidumping Duty Proceedings; Final Modification*, 77 FR 8101, 8102 (February 14, 2012) (*Final Modification*).

¹¹ See *Assessment Clarification*.

¹² *Id.*

but covered in a prior segment of the proceeding, the cash deposit rate will continue to be the company specific rate published for the most recently completed segment of this proceeding; (3) if the exporter is not a firm covered in this review, a prior review, or the original investigation, but the manufacturer is, the cash deposit rate will be the rate established for the most recently completed segment of this proceeding for the manufacturer of the subject merchandise; and (4) the cash deposit rate for all other manufacturers or exporters will continue to be 3.91 percent, the all-others rate established in the original antidumping investigation.¹³ These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers Regarding the Reimbursement of Duties

This notice also serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f) to file a certificate regarding the reimbursement of antidumping and/or countervailing duties prior to liquidation of the relevant entries during the POR. Failure to comply with this requirement could result in the Department's presumption that reimbursement of antidumping and/or countervailing duties occurred and the subsequent assessment of doubled antidumping duties.

Administrative Protective Order

This notice also serves as a reminder to parties subject to administrative protective orders (APO) of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3), which continues to govern business proprietary information in this segment of the proceeding. Timely written notification of the return/destruction of APO materials, or conversion to judicial protective order, is hereby

¹³ See *CLPP Order*.

requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation.

We are issuing and publishing this notice in accordance with sections 751(a)(1) and 777(i)(1) of the Act and 19 CFR 351.213(h).

Paul Piquado,
Assistant Secretary
for Enforcement and Compliance.

April 3, 2015
Date

APPENDIX

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- II. List of Comments
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- IV. No Shipment Claim by AR Printing
- V. Scope of the Order
- VI. Analysis of Comments

- Comment 1: Selection of Financial Statements for Constructed Value (CV) Profit and Selling Expenses Rates Calculation
- Comment 2: Whether Super Impex Reduced its Direct Material Costs by Improper Inventory Adjustments
- Comment 3: Whether Certain Indirect Selling Expenses Should be Reclassified as General and Administrative (G&A) Expenses
- Comment 4: Valuation of Super Impex's Affiliated Party Transactions
- Comment 5: Whether Super Impex Failed to Report Certain Sales to the United States
- Comment 6: Selection of Proper Interest Rate for Imputed Credit Expense Calculation
- Comment 7: Whether Super Impex Should Exclude Certain Electricity Bills Paid during the POR

- VII. Recommendation

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